944
1934

A

Mysore Residency.
Bangalore.

File No. 944/1934.

P68

Sls. 1-12

Subject.

(1) Audit and Accounts of the Municipal Commission Civil and Military Station, Bangalore.

(2) Grant of increased specila pay to the Treasury Assistant for supervising the work of the Treasury.

Old File Nos.

[illegible]/1931.
424/1932.
434/1936.

F.No. 116/1936.

F. No. 944
1934

baras 36 + 58
Of Note
destroyed
5/8/45

NOTES AND PRECIS.

F. 944/1934

S.N. ~~80~~ 1. F.944/34

Letter No.136, dated the 1st June 1934, from the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

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(1)

Please see S.N. ~~85~~ 70 and the notes in paras ~~30 to 32.~~ 129 & 131 of 631/31

In the P.U.C. the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, raises the following questions:-

(1) Payment of Rs.600/- to assistants who helped ~~the~~ Rao Sahib Kuppuswami Naidu in the audit of the Municipal accounts for 1932-33.

(2) Reopening the question of the retention of the audit fee by Rao Sahib for 1932-33 and for so long as he continues to be the auditor.

(2)

Item(1).

Please see para 6 of Sir Richard Burke's letter No.78-T, dated the 9th October 1931 to the Government of India, Foreign and Political Department in which it was stated as follows:-

S.N.5 631-31.

"To help the Officer in his new duties the services of a clerk trained in the audit work in the Accountant General's Office would be necessary. There will be no change

change in the existing Treasury establishment".

From this it is clear that the clerk should assist the Treasury Officer in the Municipal audit also.

The Government of India sanctioned the entertainment of this audit clerk on Rs.40-7-75-6-135-5-175, from the 1st November 1931. He is now called Treasury Assistant.

In view of the above it appears doubtful whether the Government of India will sanction the payment of Rs.600/- to the Treasury Establishment who helped Rao Sahib Kuppuswami Naidu in the audit of the Municipal accounts for 1932-33.

It is for orders whether the Government of India should be addressed in the matter.

Item(2).

In para 1 of S.N. 17 of F. 424-32 the Government of India have made the following observations:-

"The Government of India have carefully considered the proposal that the Treasury Officer should be authorised to receive the audit fee paid by the Municipal Commission, but in view of the definite recommendation made by you in your letter of the 9th October 1931, in connection with the creation of the appointment, that the duties of

Municipal

Municipal audit would form part of the functions of the Treasury Officer and Financial Adviser and that the audit fee recovered from the Municipal Commission would be credited to the Assigned Tract Revenues, the Government of India do not consider it correct to revise the arrangement without reconsidering the pay fixed for the post of the Treasury Officer".

(4) In para 31 of the office notes the Hon'ble the Resident has stated that he is not prepared to recommend that the audit fees for 1932-33 should be paid to the Rao Sahib-. In para 5 of the P.U.C. Mr. MacIver, as Collector, is also opposed to the Treasury and Income-tax Officer being saddled with the Municipal audit in addition to his ordinary duties. In the circumstances the Government of India may, if approved, be asked to relieve the Rao Sahib of the Municipal Audit work without reducing the pay of the post which he holds.

(5) If the Government of India accepts this recommendation the Hon'ble the Resident can appoint any one either the Accountant General or the Examiner of Local Fund Accounts, Madras as Municipal Auditor-vide section 175 (2) of the

Bangalore

Bangalore Municipal Law 1897. The remuneration payable to the Audit Officer under the existing rules will be debited to Municipal revenues as usual.

(6) In P.U.C. the Collector states as follows:-

"As the audit for 1933-34 has not yet been taken up, early orders would be necessary" . Under the existing orders the Treasury Officer should carry out the audit of the Municipal accounts till he is relieved of that duty. If approved the Collector may be asked to instruct the Treasury Officer to carry out that work till he is relieved of that work.

Submitted for orders.

(From para 37)

T. N. Thangavelu
Madurai.
7-6-1934.

Secretary.

(7) As long as the duties of Municipal audit form part of the functions of the Treasury Officer, it is clear that the duties of assisting in the Municipal audit must form part of the functions of the Treasury Officer's assistants, especially when one of the assistants is a specially trained

clerk (now "Treasury Assistant") who was appointed for that very purpose. It would be useless therefore to re-open the question with the G. of I. or to suggest that either the T.O. or his assistants should be permitted to retain any portion of the municipal audit fee.

(8) The only thing that we can do now is to ask the G. of I. to relieve the T.O. of the municipal audit work without making any reduction in his pay and to hand over the audit work to the A.G. or Examiner of Local Funds, Madras. We can make out a good case for this; and Office should prepare drafts with the least possible delay. When preparing the draft to G. of I. we shall have to consider whether after the transfer of municipal audit work there will be justification for retaining the T.O.'s staff at its full existing strength or whether a reduction can be made.

(9) Meanwhile, the T.O. and his assistants must continue to do the [illegible]

audit work without any other
remuneration; and the Collector and Rate.
may be informed accordingly.

Rec'd
(from para. 37)

Close
29.6.34.

~~16~~ (10) Please see any suggested remarks

(Etc
29/7

P.T.O

Paras 7 to 9 Grounds 7

47(11) The following table shows the Treasury establishment as existed before and after the creation of the combined post of Treasury and Income-tax Officer, Financial Adviser and Municipal Auditor, Civil & Military Station, Bangalore:-

	Treasury establishment before the creation of the combined post of Treasury, Income-tax officer, etc.		Treasury establishment after the creation of the combined post of Treasury, Income-tax Officer, etc.	
(a)	Cost of Establishment debited to Mysore Assigned Tract Budget.		(a) Cost of Establishment debited to Mysore Assigned Tract Budget.	
	N i l.		1. Audit Clerk (now called Treasury Assistant).	40-7-75-6-185-5-175.
	N i l.		1. Temporary Clerk for controlling Civil Works expenditure.	35-2-55
(b)	Cost of Establishment debitable to Mysore Residency budget.		(b) Cost of Establishment debitabl to Mysore Residency budget.	
1	Head Accountant - 125-5-150		Abolished. Special Pay to Audit Clerk (now called Treasury Assistant).	20/-
1	Deputy Accountant	(80-4-100)	Head Accountant	(80-100)
1	Asstt. Accountant	(60-2-80)	Asstt Accountant	(60-80)
1	- do -	(35-2-55)	- do -	(60-80)
7	- do -	7(32-2-55)	7 - do -	7(35-55)
1	Mutchi	(20-1/5-25)	1 Record Supplier	(25-35)
1	Treasurer	(80-4-100)	1 Treasurer	(80-100)
1	Shroff	(30-1-35)	1 Clerk Shroff	(30-35)
1	Golla	(15)	1 Golla	(18)
3	Peons	3(15)	1 Daffadar	(18)
			2 Peons	2(15)

From the above table it will be seen that after the creation

creation of the post of Audit Clerk, the post of Head Accountant, Resident's Treasury was abolished and a special pay of Rs.20/- per mensem was paid to the Audit Clerk.

The pay of one of the posts of Assistant Accountant was revised from Rs.35-2-55 to Rs.60-4-80 and other minor changes have been made.

(12) If the Municipal Audit work is transferred to the Accountant General, Madras, the audit fees recovered from the Municipal Commission have to be credited to Central revenues and not to Mysore Assigned Tract revenues. Therefore there is no justification for debiting the whole pay of the Audit Clerk to the Mysore Assigned Tract revenues as at present. Therefore the post of the Audit Clerk should be abolished and the post of the Head Accountant of the Resident's Treasury which was abolished should be restored. The cost will be debited as usual to the Mysore Residency budget and 2/3rds will be recovered from the Mysore Assigned Tract revenues in the annual pro-forma account. The following table shows the pay of the post of Head Accountant abolished, the present

S.N. 18 & 26
631-31.

Vide page 3 of S.N. 24 & 39
280-1932

present and proposed pay of the Treasury Assistant:-

			Present pay.	Proposed pay.
Head Accountant (Abolished).	125-5-150	Treasury Assistant.	40-7-75-6-135-5-175.	150-10-250
		Special pay to -do-	Rs.20/-	Rs.20/- p.m.

In this connection please see R.N. 1/434-1934 and the Secy's notes thereon in para 26.

As it is proposed to take away the Municipal Audit work from the Treasury Officer, it appears that there is no justification for raising the scale of pay of the Treasury Assistant. Before the creation of the combined post of Treasury and Income-tax Officer, there was an Head Accountant in the Resident's Treasury (125-5-150). If approved the Government of India may be asked to restore the post of Head Accountant and to fix the pay at Rs.40-7-75-6-135-5-175 plus special pay of Rs.20/- per mensem i.e. the same pay drawn by the Treasury Assistant at present instead of Rs.125-5-150. The Government of India are not likely to sanction any increase in the pay of the Treasury Assistant as recommended by the T.C. in R.N.1/434-1934. If we reduce the scale of pay of the Treasury Assistant, we will not be able to recruit a candidate from the Accountant General's Office.

Two drafts are submitted for consideration.

(Three paras)

Secy.

T. N. Thangavelu
Mudaliar.
19-7-1934

(13) The instructions to Collector should have issued long ago and should not have been held up for preparation of the draft to G. of I, which involves careful consideration and must take time to get into final form. Office must try to cultivate a better sense of proportion in these matters. Issue draft II to Collector and then submit the file again for consideration of the draft to G. of I. The question of the Treasury Asst's pay is also to be considered in connection with the draft to G. of I. and if any recommendation is to be made for alteration of the scale of pay, the recommendation should be incorporated in the draft

Cbne
20.7.34

Issued No. 5046, dated the 20th July 1934.

Paragraph ~~46~~ 13 ante. 11

(14) The file is resubmitted for orders with draft I. Paragraph ~~46~~ 12 of the notes and paragraphs 6 and 7 of the draft (I) deal with the pay of Treasury Assistant. The recommendation of the Treasury Officer for increasing the pay of Treasury Assistant is at S.N.1/434-34.

Slip K.

T. N. Thangavelu
Mudaliar.
20-7-1934.

(15) I have re-written the draft, which was too long and rather incoherent. Office must remember that in putting up proposals to G. of I. the essential thing is to be concise and to support our proposals by facts and figures, rather than by attempts to appeal to the sympathy of the G. of I. and to persuade them to do a kindness. Any draft should be carefully checked for corrections and to see that no essential point has been omitted. After that, it should be faired out in draft form and re-submitted, with all necessary references etc. properly quoted in the margin.

7.8.34

12

Para 15 ante.

16 The draft has been carefully checked and re-submitted in fair form.

T. N. T.
9-8-1934.

Secretary.

confidential 17 Till Collector now please see and say whether he concurs in the draft.

10.8.34

No F 631/31
& 11/8/34.

Collector

CONFIDENTIAL.

18 I discussed this case at length with Secretary on 31-8-1934 and as desired I am putting my views in writing. The object of the draft is two fold:-

(1) To put forward the case for the transfer of Municipal audit from the officer holding the post of Income Tax officer, Treasury Officer and Financial Adviser.

(2) The abolition of the post of Assistant to the Treasury Officer and replacing it by that of Head Accountant.

19 With reference to first question I may point out that by the time the orders of the Government of India are received, the audit of the accounts for the year 1933-34 will have been completed and Rao Sahib Kuppuswami Naidu will be on the point of leaving. His term of deputation ends on 1-4-1935 and, in the usual course, he should retire on 25-7-1935 when he completes his 55th year.

We shall then be faced with the alternative of - making fresh arrangements for the combined post, or of retaining the services of Rao Sahib Kuppuswami Naidu on public grounds. (This by the way is a question which I shall have to raise separately as it is essential that an early decision be taken. The question has already arisen in connection with the preparation of the Budget Estmates due on September 1st).

However, as Secretary has pointed out to me, there are good reasons for representing the case now. The Government of India will perhaps take some time to arrive at a decision, and it would be as well to know where we are before the audit for the current year (1934-35) is commenced as arrangements with the new Agency (Accountant-General or Examiner, Local Fund Accounts, Madras) may take some little time to complete.

(20) I would suggest the following minor alterations in the draft in order to remove the possibility of misunder-standing when the case is dealt with by the Government of India:-

(1) Para 2 of the draft: Government of India Memo. No.D.4771-E-31, dated 2-11-1931 is quoted as the order sanctioning the present arrangements. But the sanction was finally given only in their Memo No.71(43)-E-31, dated 28-5-1932. It is necessary for a proper under-standing of the case to refer to their Memo No.71 (43)-E-31, dated 16-2-1932 in which the Government of India expressed their intention to rescind the orders dated 2-11-1931 and formulated several alternative proposals, to the Resident's reply No.130 T/631-1931, dated 18-3-32 and to the final orders of the Government of India issued with their Memo. dated 28th May 1932.

I would therefore suggest the addition of the - words, " and was finally confirmed in their Memo.No.71 (43)-E-31, dated 28th May 1932" at the end of the 1st.

may be accepted Clone

(2) I would also suggest the omission of the words " and upon his staff of assistants " in the same para-graph. These words lend colour to the view, which I consider is a mistaken one, that Municipal audit was made an addition to the regular work of the Treasury. It is probable as Secretary has pointed out to me that this view has its origin in para 6 of the Hon'ble the Resident's letter No.78 T/631-1931, dated 9-10-1931. The Government of India seem to have had this in their minds when in para 4 of their Memorandum No.F.71(43)-E-31, dated 16-2-1932, the remark is made " if he (the Treasury Officer) needs assistance as Auditor of the Municipal Commission that is a separate matter " . But the matter was finally made clear in the Hon'ble the Resident's letter No.130-T/631-1931, dated 18-3-1932, para 10, where the designation and the duties of the " Audit Clerk' were explained. It is significant that no mention of Municipal audit is made therein nor in the final orders of the Government of India of May 1932. I should like to see the wholly erroneous impression removed that Muni-cipal audit was ever regarded here as a function of the Treasury and also the corollary that its removal should raise the question of a decrease in the Treasury staff. It will be seen (see para 47 of the Residency notes) that we had

Before the present arrangement.		After the present arrangement.	
11	Clerks in the Accounts branch including the Head Accountant.	12	Clerks including the Treasury Asstt.
1	Treasurer.	1	Treasurer.
12		13	

The additional clerk on 35-2-55 was for doing work in connection with Civil Works - which is peculiar to the C & M Station as we have no Government Public Works Dept. and is not done in any other Treasury. It was a special

addition after the abolition of the Pay and Accounts Office. The Head Accountant's post was abolished also and the Treasury Assistant given instead. It is not therefore correct to assume that any Treasury staff was given even partly to help in the work of Municipal audit. For these reasons I should like to see the words " and upon his staff of assistants " deleted from the draft.

(3) " Experience has now shown that the volume of work is more than one officer can properly handle ". I would suggest the removal of the word " now " , as it has been apparent for a long time that this is too much to expect of one officer. The word " properly " may remain as the Secretary assures me it connotes no reflection on the work of the present holder of the post.

Paragraph 7 of the draft: Last sentence regarding the credit of audit fees. The credit will go to Central only if the audit is done by the Accountant-General. If it is done by the Examiner of Local Fund Accounts, it would be a credit to Provincial revenues. We are also not sure what arrangements will finally be made for audit, i.e., whether the Auditor will employ a staff permanently at Bangalore or utilise the peripatetic staff. In the former case, the actual pay and allowances will be charged to the Commission. The sentence may therefore be omitted.

As regards the audit fees already recovered, I invite a reference to my letter No.236 dated 1-6-34 in which I have already stated my views. I am still of the opinion that there is a good case for letting Rao Sahib Kuppuswami Naidu retain the fees for the audit work carried out by him. It seems to me that as we are now making it clear to the Government of India that Income Tax work in the Station would by itself require a full-time officer and that it is far too much to expect a single officer not only to do the

Treasury work in addition but the Municipal audit as well, the retention of the audit fees by Rao Sahib Kuppuswami Naidu might be recommended to the Government of India. If this view is accepted, the necessary addition to the draft will have to be made.

If it is to be put up at all, I think that it should be put up in a separate (and subsequent) letter.
Clow

Clow (22) We now come to the case of the Treasury Assistant (paragraph 8 of the draft).

The Treasury Officer's pay is charged fully to the M.A.T. budget, but the pay of the Treasury staff is charg-ed to the Residency budget in the first instance and then adjusted, through the annual pro-forma accounts, by transferring 1/3rd of the cost of the Treasury staff to the M.A.T. (proportion since raised to 2/3rds). This has always been the practice. And as the Treasury Officer's pay was being charged to M.A.T., the Assistant pay was also charged similarly to M.A.T.

It will be seen that the classification was made for Budget purposes to reduce the charge against the Residency and not because the Assistant was to be primarily or partly a Municipal auditor.

But it will - to some extent at least - arise in the minds of the G.o.I; and we must make it clear in our draft no reduction is possible, even when Mpl. audit is taken away.
Clow 'X'

For reasons already given at para 3 (2) above, the question of any reduction in the Treasury staff on the ground that Municipal audit is to be taken away from the Treasury Officer does not arise. The facts on the other hand, are that the Treasury is already understaffed and only recently we asked for a permanent additional clerk for dealing with pensions - Vide letter No.Estt-1228, dated 2/3-2-1934 - in which it was also explained that the present strength of the Treasury staff (i.e., 12 hands leaving out the temporary clerk for Civil Works) was fixed so long ago as 1909.

SN. 1/434-34
'K'

The work of the Hyderabad Treasury is compared with Bangalore and the latter is much heavier. My proposal 150-10-250 (vide my Endt.No.1351 dated 8-3-34) ther[illegible]

seems to me moderate compared to 200-20-300 given to the Head Accountant in Hyderabad. The Head Accountant gets in addition a special pay of Rs.100/- per mensem for being in charge of the Treasury during the casual absence on leave of the Treasury Officer against Rs.20/- per mensem proposed for the Assistant to the Treasury Officer at Bangalore. The old Head Accountant whose services were terminated because his knowledge of accounts and rules like that of other clerks of this Treasury was meagre got 125-5-150. It is now proposed that a man specially selected from the Accountant-General's office who is to help the Treasury Officer (not a full time officer) is to be placed on a scale of 40-7-75-6-135-5-175 which is the pay of a clerk of the Accountant-General's office. This would result in our losing our present Assistant to the Treasury Officer, which I would view with great misgiving as regards treasury work, and would also mean changes in personnel from time to time. I am strongly in favour, in view of the heavy and peculiar nature of the Treasury work in the C & M. Station, of having as few changes as possible in the personnel of this post. The only way to secure this is to pay the holder of the post adequately.

I might point out that the man we have here has worked in this Treasury from 1-10-1924 and is therefore thoroughly acquainted with the accounts of this Treasury It is in the best interests of the Treasury (and indirectly also of our Income tax revenue) to retain permanently the services of such a man. I enclose a copy of the note recorded by Mr.Cooke about his work

A

* Mr. Arunachala Iyer's work in the Treasury is deserving of very high praise: he has always been a most dependable and reliable man and his work fully justifies recent proposals for enhancement of his pay.

(Id) G.H.C.
14-3-34.

'X' - 'Y'

The Treasury Officer's note of 25th July 1933 also be seen in this connection.

I would therefore suggest the recasting of paras 8 and 9 as follows:-

" Para 8: I have emphasised in the third paragraph of this letter the necessity for having an efficient Treasury Assistant. On the abolition of the Pay and Accounts Office, Bangalore, on 1-11-1931, one of the Auditors who worked in the Pay and Accounts Office from October 1924, and was therefore thoroughly acquainted with the transactions of this Treasury, was retained as Treasury Assistant, and the Head Accountant's post was abolished. The experiment has proved a success; and I propose, therefore, to confirm the post of Treasury Assistant on a permanent rate of pay. The pay of the Head Accountant of the Hyderababd Treasury is 200-20-300, and he draws an allowance at the rate of Rs.100/- per mensem for carrying on the work of the Treasury during the casual absence of the Treasury officer. Considering the work of this Treasury as compared with the work of the Hyderabad Treasury, (Vide paragraph 4 of the letter) I recommend that the pay of the permanent Treasury Assistant should be fixed at Rs.150-10-250, with a special pay of Rs.20/- per mensem for carrying on the work of the Treasury during the casual absence of the Treasury Officer. I may add that a special responsibility rests on the Assistant on account of ~~of~~ the fact that the Treasury Officer is not a full time officer but is the Income Tax Officer as well."

Para 9 of the draft: I enclose a statement (Statement III) (B) showing the financial effect of my proposals. It will be seen that they involve a loss of Rs.2,400 to the M.A.T. revenues on account of the transfer of the Municipal audit to a new Agency, and of Rs.1,256 on account of revision of the pay of the Treasury Assistant. It may be anticipated, however, that the loss may be made good by the steadily increasing

receipts under " Income-Tax ". The extra cost in the M.A.T. budget during the current year will be met by reappropriation."

(23) Although Technically speaking it may be in Resdt's power to revise the pay, I think that a reference to G.o.I. is necessary in this instance, as we are proposing to alter the character and scale of pay of a post which was specially created by G.o.I. Clone

Finally I would remark that I am not sure that the revision of the pay of the post of Treasury Assistant will require the sanction of the Government of India - it appears to be within the Resident's powers. I have however suggested draft paragraphs 8 and 9 on the assumption that the Secretary to the Resident considers that Government of India sanction is necessary.

6/9/34.

Secretary to the Hon'ble the Resident, Bangalore.
U.O.No. 115 dated 6-9-34.

(24) I should like opin to examine the proposals set in para 58 and the revised Statement III prepared by Collector (placed with the other statements) and to see whether there is any outstanding reason why Collector's proposals should not be accepted. They seem to be, on the face of it, not unreasonable; and if there is no outstanding argument against their acceptance, they might be typed in the left hand margin of the draft as an alternative to the existing paras. 8 and 9.

(25) Do not require opin to write on any of the other points raised by Collector in paras. 18-23, 54-59.

Clone 11.9.34

Para 22 of 1624 note. 20

(26) There is no objection to the Collector's proposal. It may however be mentioned that at present the whole pay of the Treasury Assistant (Audit Clerk) is debited to Mysore Assigned Tract Revenues and the fees recovered from the Municipal Commission on account of Municipal audit are also credited to the same revenues. The Collector now proposes to debit the whole pay of the Treasury Assistant to Mysore Assigned Tract revenues even after the transfer of Audit work to some other Agency. It appears that we would not be justified in debiting the whole of the pay of the Treasury Assistant to Mysore Assigned Tract revenues. Like other Treasury establishment the whole pay of the Treasury Assistant should be debited in the first instance to the Mysore Residency and 2/3rds should be recovered from the Mysore Assigned Tract in the annual pro-forma account - vide paragraph 4(iii)(b) of the Resident's letter No. 7482/280-32 dated 5th November 1932 to the Government of India, Foreign and Political Department and memorandum No.F.132(41)-E/31, dated 9th February 1933 from the Government of India, Foreign and Political Department. If it is considered that the pay of the Treasury Assistant should be debited partly to Mysore Assigned Tract and partly to Mysore Residency, the statement prepared by the Collector and appended to the draft will be revised. Otherwise the state ment prepared by the Collector may stand.

S.N.24 280-32

S.N.39 280-32

The draft is resubmitted with alternative paragraph. 8 and 9 typed in the left hand margin.

Secy. T.N.T. 15-9-34.

(27) The pay of the Treasury Asst must clearly be charged in the same way as that of the rest of the Treasury Staff, namely 1/3 to Mysore

21

Residency and 2/3 to R.A.T. There would be no justification for treating it differently and charging it wholly to R.A.T. revenues. Please make the necessary correction in the statement and, if necessary, in the draft itself, and then let me have the whole thing in final form for Reuter's approval.

T.N.T.
18.9.34

Close
16-9-34

para 27 ante.

(28) A revised statement is submitted.
Alternative para 9 of the draft has also been revised.
Submitted.

Secy.

T. N. T.
19-9-34

(Reuter's text same as para. 10).

(29) Cite reference to para 23, & think that although Technically speaking it may be in Reuter's power to revise the pay of the Treasury Assistant's post, the question should be referred to the G. of I., because we are proposing to alter the character and scale of pay of a post which was specially created by the G. of I

22

(30) Cf. reference to the second half of para. 21, I do not myself think that we can re-open the question of the audit fee; but if Rd. is inclined to give way to the Collector's importunity and recommend to the G. of I. that the T.O. should be allowed to take the audit fee for the audit work which he has actually done, the best way to do so would be by a separate letter sent after the present draft has gone up to the G. of I. The present draft shows very clearly how heavy the work of the T.O. and Income-tax Officer is: and it would be only on grounds of this heavy work that we could make any recommendation.

(31) Cf. The draft, as unofficially revised in consultation with Collector, is for consideration.

CBre
22.9.34

Rd.

(32)

I am much obliged for the double Secretary & Collector have taken over this case

The depth is a good one. I have made one survey on page 5.

I think it will be as well if the depth & statement to accompany it were passed on to B'Lore.

As regards para 30. With office please refer me to the correspondence & notes dealing with this matter & I will study them again. There is no need for any further noting. This may be done & the depth noted.

Issued S.N.3.

24

Para 32 [redacted] ante.

(33)

The papers relating to the Municipal Audit have been arranged and submitted. Reference is invited to the following serials and notes thereon. Papers relating to the appointmentment of Treasury Officer have been submitted, Secretary in another connection -

S.N.5 (K) 631-31. (1) Para 7 of letter No.78-T., dated the 9th October 1931 to the Govt. of India, For. & Pol. Department(spare copy is submitted as the original is put up in another connection).

S.N.2 (A) 424-32. (2) Letter No.4678, dated the 14th July 1932, to the Govt. of India, For. & Pol. Department and paras 1 - 15 of notes.

S.N.17 (A) 424-32. (3) Memo. No.F.71(43)-E.31, dated the 29th December 1932, from the Pol.Secy. to the Govt. of India, For. & Pol. Department and paras 21 - 25 of notes.

S.N.23 (A) 424-32. (4) Letter No.2855/631-31, dated the 11th April 1933 to the Pol. Secy. to the Govt. of India, F. & P. Department - and paras 28 - 45 of notes.

S.N.26 (A) 424-32. (5) Memo. No.F.97(2)-E/33, dated the 15th June 1933 from the Government of India, For. & Pol. Department and para 50 of notes.

S.N.2 (B) 941-34. (6) Letter No.5046, dated the 20th July 1934 to the Collector and Assistant Commissioner of Income Tax, C. & M.Station. Bangalore, and paras. 1 - 13 of notes ante.

Submitted.

T.N.T. 23-10-34.

24.10.34

Rept. (34)

This may be dealt with here to Coorg to start; the matter is not urgent; & there may [illegible]

[illegible]

25

Reference para 33 of these notes.

In view of what the G.G.I have already said on the subject of this audit fee in communication (3) after considering the representations made by this Residency in communication (2) I consider it wd be useless to go up to them again.

It is significant that Sir Richard Burke, in whose time all the correspondence on this subject took place, even (1) was at first not inclined to ask that recovery of the amount paid to Rao Sahib Kuppuswami Naidu might be waived — see his remarks at para 25 of notes at A

(2) told the G.G.I in his letter at (4) that he proposed to allow a suitable remuneration to the municipal Auditor out of the fees received from the Municipal Council".

In fact, however, he let him have the whole fee fixed for 1931-32 audit.

In their letter at (3) G.G.I remarked:

"In this particular case you have also overlooked the fact that the A.G. receives pay for the entire pay & allowances of the Treasy. officer & the revenues can justifiably claim credit for audit fees if that officer performs those duties".

In all the circumstances I repeat that it wd be useless in my opinion to reopen this question.

I too think we might have been given a percentage of those fees but not the whole of them. In this connection see further remarks below.

page 21-22 D.No.11665 S.N.7. Pages 7 & 17 (B)

p.u.c.

(37)

Please see S.Ns. 3 and 4. The Collector, to whom copies of these papers were sent, now recommends (i) that a special pay of Rs.50/- per mensem may be sanctioned from Mysore Assigned Tract funds to be distributed among the three clerks of the Treasury who are engaged on Municipal audit work and (ii) that the scale of pay of the Treasury Assistant may temporarily be raised to Rs.150-10-250 with effect from the 1st March 1934, the initial pay of Mr.Arunachalla Iyer, the present incumbent of the post, being fixed at Rs.170/- in that scale with effect from the same date.

× S.N.7 p.u.c.

(38)

Grant of special pay to Treasury clerks. The present proposal to grant a special pay of Rs.50/- per mensem or Rs.600/- per annum from Mysore Assigned Tract funds to clerks who help the Treasury and Income-tax Officer in his Municipal audit work is in effect the same as the Treasury Officer's previous proposal to pay them a consolidated allowance of Rs.600/- per annum from the audit fees received from the Municipal Commission which are now credited to Mysore Assigned Tract revenues. This latter proposal was recently turned down on the ground that "so long as the duties of the Municipal audit form part of the functions of the Treasury Officer, it is clear that the duties of assisting

× S.N.1 (B) c.f.1

assisting in the Municipal audit must form part of the functions of the Treasury Officer's assistants, especially when one of these assistants is a specially trained audit clerk (now Treasury Assistant) who was appointed chiefly for that very purpose": vide S.N. 2.

× C.p. 4 (B).

(39)

The Collector has ~~again~~ re-opened this question apparently because he does not agree with the view taken by this Residency in S.N.2. He says that he is "obliged to point out that in order to carry out the heavy task of the audit of the Municipal accounts no additional staff has been sanctioned". Please see also in this connection paragraph 20(2) of the Collector's u.o. note dated the 6th September 1934.

⊗ C.p. 4 (B)

Page 14 of notes in F. 944-34 (B).

(40)

It is submitted however that the statements made by the Collector in his present letter and his previous u.o. note are not correct. As a matter of fact, the existing post of the Treasury Assistant (Audit Clerk) was created for the express purpose of helping the Treasury and Income-tax Officer in his "new duties". The "new duties", as far as the staff were concerned, consisted mainly of Municipal audit, because separate establishments were already in existence for work connected with Treasury and Income-tax and the combination of the appointments did not

× -do-

Para 6 of S.N.5 F.631-31 (L)

in any way add to the work of those two offices. The post of the Audit Clerk is an extra post sanctioned in addition to the normal strength of the Treasury and its cost is met from the Mysore Assigned Tract budget (to which the Municipal audit fee is credited) and not from the Residency budget from which the pay of the rest of the Treasury staff is met.

vide Page 15 of notes & (B)

In para 20(2) of the Collector's u.o. note, it is stated that "the Head Accountant's post was abolished and the Treasury Assistant given instead and that it is not therefore correct to assume that any Treasury staff was given even partly to help in the work of the Municipal audit". But this is not the position as will be apparent from the Treasury Officer's u.o. note dated 22nd October 1931. It will be seen from that note that the Head Accountant's post was abolished not because the appointment of an Audit Clerk had been suggested in its place, but because the Treasury Officer thought that it would be more convenient and economical to abolish that post instead of the post of a clerk on Rs.60-2-80 in the Treasury, the abolition of which had been ordered by this Residency in connection with the Retrenchment campaign. On the abolition of the Head Accountant's post, the Audit Clerk (paid from Mysore Assigned Tract budget) was placed in ministerial charge of the Treasury - in addition to his own duties (Municipal audit)

S.N.9 F.631-1931. (L)

S.Ns.40 & 41 F.379-31 (P)

S.Ns. 9 + 26 (L)
F. 631-31

and for this extra work he is paid a special pay of Rs.20/- per mensem from the Treasury (Residency) Budget. The designation of the post was subsequently altered to "Treasury Assistant"; but this change in designation did not in any way alter the character and scope of the post. It is, as already explained, an extra post created specially for work connected with Municipal audit and paid from Mysore Assigned Tract revenues, to which the fee realised from audit is credited. The incumbent of the post is also in ministerial charge of the Treasury in addition to his duties and for this he is paid an allowance of Rs.20/- from the Treasury budget.

10, Page 6 of S.N. 46 (L)
F 631-31

(41)

It is submitted therefore that the view taken by this Residency in S.N.2 is correct and that there is no case for the grant of special pay to the Treasury assistants engaged on Municipal audit work on the ground that no additionl staff has been sanctioned for the purpose.

C.P. 4 (B)

(42)

Revision of the Treasury Assistant's pay.

S.N.9 (F) (L)
F.631-1931

In his note dated 22-10-1931 wherein he recommended the abolition of the post of the Head Accountant, the Treasury Officer expressed the opinion that so long as an Accounts Officer was in charge of the Treasury, as is now the case, there was absolutely no need for a highly paid assistant

assistant to help him in its management. But experience has shown that he must have an efficient Assistant competent to carry on the work of the Treasury and we therefore recommended to the Government of India the creation of the permanent post of a Treasury Assistant on a pay of Rs.150-10-250. In reply, the Government of India have said that they are unable to accept the recommendation as in view of the impending Retrocession the present is not an opportune moment for considering any proposal involving fresh expenditure of a permanent nature, however small it may be. The Collector now submits that there should be no objection to the temporary revision and fixation of the pay of the Treasury Assistant at Rs.150-10-250 and that it is within the powers of sanction of the Resident. But the Secretary has already held the view that although technically speaking it may be in Resident's power to revise the pay of the Treasury Assistant's post, the question should be referred to the Government of India, because the proposal is to alter the character and scale of pay of a post which was specially created by the Government of India. In this view, the revision of the pay of the post even temporarily would seem to require the sanction of the Government of India. Moreover, the revision of the pay of the post in question has been suggested not because the Municipal audit

requires

requires a better paid clerk but because the Treasury requires an efficient assistant competent to carry on its ordinary work with only a moderate amount of supervision on the part of the Treasury Officer. If therefore the proposed revision should be sanctioned even temporarily, it will no longer be correct to charge the pay of the Treasury Assistant's post to Mysore Assigned Tract budget as is being done at present: it will have to be charged to Residency budget in the same way as that of the rest of the staff of the Resident's Treasury, and we will in that case be departing from the arrangement sanctioned by the Government of India. The proposal, as it stands, cannot therefore be sanctioned without the orders of the Government of India.

(43) There exists however a strong case for increase of pay for the clerk doing the duties of the Treasury Assistant; and it is perhaps only fair that he should not be made to suffer on account of purely technical difficulties. In the circumstances of the case, the best and perhaps the most proper course therefore appears to be to increase temporarily the special pay given to him for supervising the work of the Treasury, from Rs.20/- (the amount now paid) to say Rs.50/- per mensem. As the arrangement under which the Audit Clerk supervises the work of the Treasury and draws a special pay

of

of Rs.20/- from the Residency budget was originally sanctioned by the Resident himself without any reference to the Government of India, the suggested increase in the special pay can also be sanctioned by him without a reference to the Government of India.

S.Ns.9 & 26 F.631-31 (L)

(44) Mr. Arunachalla Iyer, the present incumbent of the post, draws at present a pay of Rs.140/- in the scale of Rs.40-7-75-6-135-5-175 plus Rs.20/- (special pay); and if the Special Pay is raised from Rs.20/- to Rs.50/- as suggested above, his total emoluments will be Rs.140/- pay plus Rs.50/- special pay or Rs.190/-. (It will be seen that according to the Collector's proposals also, Mr.Arunachalla Iyer will get Rs.190/-: Rs.170 pay plus the existing special pay of Rs.20/-). This, it is submitted, does not appear to be too much for an official of Mr. Iyer's experience and efficiency: please see in this connection para 22 of Collector's u/o noted dated the 6th September 1934.

* S.N.1 p.u.c.

* Page 17 (portion marked 'A') of note in (B).

(45) The Collector has suggested the revision with effect from the 1st March 1934 - please see in this connection para 6 of the Treasury Officer's letter at S.N.1 of file 434 of 1934. If the proposal put forward by office, viz., to raise the special pay by Rs.30/- is given effect to from the

* (K)

the same date (1-3-1934), the extra expenditure involved during the current year will be Rs.360/-. As funds to this extent may not be available in the current year's Residency budget, the proposal may, if approved, be sanctioned with effect from 1st March 1935. The extra expenditure of Rs.360/- during 1935-36 will be met by re-appropriation.

For orders.

(From para 37)

K.N. Sayal
22-1-35.

Secretary.

(46) Paras 37-41.

I think that this is the correct view.

Paras 42-45.

(47) I agree with para 42. As to paras. 43-45, if there is to be any increase in special pay, I do not think that it can be given with retrospective effect. It should have effect only from 1-3-35. As explained in para 43 of notes, there is no reason why Resident should not increase the special pay, if he considers that there are sufficient grounds for doing so, in spite of the fact that the Government of India have refused at the present time to consider any permanent revision of the basic scale of pay. I would suggest therefore that the special pay might be raised from Rs.20/- to Rs.50/- with effect from 1-3-35. The sum involved is not large (Rs.360/- for the year) and it would have to be met by re-appropriation in the Residency Budget for 1935-36.

23.1.35

(48) I agree. 26.1.35.

(For para 49 of notes, please see next page)

D.No.1472. . S.N. 2

(50) Extension of services of Rao Sahib Naidu.

An extract of para 1 of the letter has been taken and necessary action taken thereon in the Confidential Branch.

(51) Grant of Special Pay to Treasury clerks doing Municipal Audit and temporary revision of the Treasury Assistant's pay.

Orders have since been passed on both these proposals. The file has been submitted to Secretary for orders whether formal sanction for the grant of special pay to the Treasury Assistant may issue after the receipt of the printed budget.

(52) No further action appears necessary. May be filed?

12.2.35

T. N. T.
13-2-35

(53) Put up again on. 1.3.35

15/2/35

(54) Resubmitted. The file relating to Treasury Assistant' Special pay has not been received back from Secretary.

1.3.35

T. N. T.
2-3-35

(55) Please put up again when mani fo becomes available

4.

(56) Replies have since been sent. May be filed.

24.4.35

T. N. T.
24-4-35

Addl Supdt.

49

Reference paras (46) to (48) ante.

If approved, formal orders may issue after the receipt of the sanctioned budget when we would be able to say definitely that funds would be available to meet the extra expenditure involved. Please see in this connection the portion side-lined in red of Foreign and Political Department's recent d.o. letter regarding the post of the Additional Superintendent. If the budget as proposed by this Residency is sanctioned by the Government of India, it is expected that there would be no difficulty in finding the extra sum required (Rs.360/-) for Treasury establishment from savings under other heads. But, to be on the safe side, we may wait until we receive the budget. As the increase in special pay is proposed to be sanctioned only from the next financial year, it is not necessary ~~thatxordersx~~ to issue the orders urgently.

K Narayan
4.4.35.

Close

Secretary.

(For para (50-56) of 11.3.35 notes, please see previous page)

57

The sanctioned budget has not yet been received but intimation has been received from the Government of India of all cuts made by them in the proposed budget. As no cuts have been effected in the allotment which we have provided for "Pay of establishments" and as saving to the extent of Rs.360/- can be made available under that head, orders may, if approved, issue now. Two drafts are submitted.

K Narayan
8.4.35

Close
9.4.35.

Secretary.

J.N.(9-10) Issue

Record

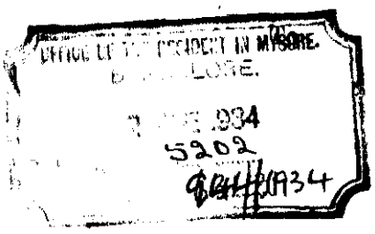
CORRESPONDENCE.

No. 236. S.N.1 Page 1

Office of the
Collector and Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore,

Dated the 31st May 1934.
1st June.

FROM L. J. MacIver, Esq., I. C. S.,
COLLECTOR AND ASST. COMMR. OF INCOME-TAX,
CIVIL AND MILITARY STATION,
Bangalore.



The Secretary to the Hon'ble the Resident in Mysore,
Civil and Military Station, Bangalore.

Subject.— Audit of Accounts of the Municipal Commission, and the pay attached to the post of the Treasury and Income-tax Officer, C & M Station, Bangalore.

SIR,

S.N.70 631-31.

With reference to your letter No.2916, dated 19th April 1934, I have the honour to state as follows:-

2. I note that the Hon'ble the Resident is not now prepared to reopen the question of Rao Sahib Kuppuswami Naidu's salary.

3. I note also that the Hon'ble the Resident is not prepared to recommend to the Government of India that Rao Sahib Kuppuswami Naidu should be allowed to keep the audit fee for Municipal audit for 1932-33. I would however invite your attention to the last para of the Rao Sahib's letter No.Est.679, dated 8-9-1933 wherein it was proposed that the assistants who helped the Rao Sahib in the audit of the municipal accounts should be allowed to retain a portion of the fee(viz., Rs.600/-). No orders have been received on this proposal which I would strongly support. In fairness to them, I would recommend that they be remunerated to this extent. The arguments that have been held to apply in the case of Rao Sahib Kuppuswami Naidu's retention of the fee do not in my view apply in the case of his assistants.

S.N.69/A 631-31.

Page 2

S.N. 89 (1682) (L)

4. In para 3 of your letter under reply I am asked whether I concur in the view that the Treasury and Income-tax Officer should be relieved of the additional duties of Municipal audit work with the least possible delay. As President, Municipal Commission, I am strongly in favour of the existing arrangement. The only possible alternative would be to entrust the work to the peripatetic staff of the Accountant General or the Examiner of Local Fund Accounts, Madras. This alternative has two salient disadvantages from the point of the view of the Municipal Administration.-

(1) It would in all probability entail an additional expenditure of Rs.1,200/- per annum(calculated on the basis of the payment of Rs.3,665/- made for the audit of accounts for 1930-31)

(2) The advantage of having an Audit Officer continuously on the spot is one of immense benefit to the Municipal Administration which would disappear under the alternative scheme.

The possibility of appointing another local Auditor subject to the control of the Hon'ble the Resident which would entail neither of these - dis- advantages has been examined, but I am not in favour of it, owing to the difficulty of finding a satisfactory independent agency.

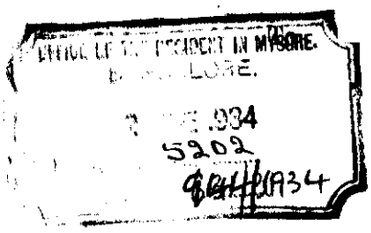
5. As Collector, Civil and Military Station, I am however opposed to the Treasury and Income-tax Officer being saddled with the Municipal audit in addition to his ordinary duties, as I am of opinion that the latter are sufficiently onerous. In the case of Rao Sahib Kuppuswami Naidu however, it appears that by working out of office hours he was able to perform all these duties satisfactorily as there was no indication of Income-tax or Treasury work suffering(indeed in the former case very much the reverse) and the Municipal audit for 1932-33

No. 236. S.N.1 (Page 1)

Office of the
Collector and Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore,

Dated the 31st May 1934.
1st June.

FROM L. J. MacIver, Esq., I. C. S.,
COLLECTOR AND ASST. COMMR. OF INCOME-TAX,
CIVIL AND MILITARY STATION,
Bangalore.



The Secretary to the Hon'ble the Resident in Mysore,
Civil and Military Station, Bangalore.

Subject.— Audit of Accounts of the Municipal Commission, and the pay attached to the post of the Treasury and Income-tax Officer, C & M Station, Bangalore.

SIR,

S.N.70 631-31.

With reference to your letter No.2916, dated 19th April 1934, I have the honour to state as follows:-

2. I note that the Hon'ble the Resident is not now prepared to reopen the question of Rao Sahib Kuppuswami Naidu's salary.

3. I note also that the Hon'ble the Resident is not prepared to recommend to the Government of India that Rao Sahib Kuppuswami Naidu should be allowed to keep the audit fee for Municipal audit for 1932-33. I would however invite your attention to the last para of the Rao Sahib's letter No.Est.679, dated 8-9-1933 wherein it was proposed that the assistants who helped the Rao Sahib in the audit of the municipal accounts should be allowed to retain a portion of the fee(viz., Rs.600/-). No orders have been received on this proposal which I would strongly support. In fairness to them, I would recommend that they be remunerated to this extent. The arguments that have been held to apply in the case of Rao Sahib Kuppuswami Naidu's retention of the fee do not in my view apply in the case of his assistants.

S.N. 69/A 631-31.

Page 3

was in every respect satisfactorily conducted. While I would/consider it too exacting to burden future holders of in existing circumstances the post with the additional duties of Municipal audit, it is a matter for consideration whether the impending partial retrocession of the Civil and Military Station is not an argument for the continuance of the existing arrangement. I would however consider it hardly fair to expect Rao Sahib Kuppuswami Naidu to do this work without remuneration. I venture to suggest that in view of the impending partial retrocession it might be worth while reopening the question of allowing Rao Sahib Kuppuswami Naidu to retain the audit fee as a temporary measure. The only alternative to this course that I can envisage would be the entrustment of the work to the Accountant General or the Examiner, Local Fund Accounts, which, as already pointed out, would be of greater cost and less benefit to the Municipal Administration. Under this latter arrangement also, the Mysore Assigned Tract revenues would be in no way benefited, as they would be in the same position as if the Income-tax and Treasury Officer were allowed to retain the audit fee.

I would therefore suggest that, as the only alternative has nothing to recommend it from any point of view, the Hon'ble the Resident might perhaps be prepared to consider reopening the question of the retention of the audit fee by Rao Sahib Kuppuswami Naidu for 32-33 and for so long as he continues to be the auditor. If this is agreed to, the question of another agency for Municipal audit can be taken up when Rao Sahib Kuppuswami Naidu retires.

As the audit for 1933-34 has not yet been taken up, early orders would be necessary.

I have the honour to be,
Sir,
Your most obedient servant,

Collector & Assistant Commissioner of I.Tax.

RSS.1/6

4

S.N.2

Page 4

DEPARTMENT.

BRANCH.

944 File No. 34 1934 Serial No.

Draft Letter / Memorandum / Telegram

Class for telegrams: Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

No. 5046 Dated 20-7- 1934

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

× S.N. 1/F.944/34.

S.N.R.R.

The Secretary to the Resident.

To

The Collector & Assistant Commissioner of Income-tax, Civil & Military Station, Bangalore.

Subject:- AUDIT OF ACCOUNTS OF THE MUNICIPAL COMMISSION, CIVIL AND MILITARY STATION, BANGALORE.

Sir,

With reference to your letter× No. 236, dated the 1st June 1934, I am directed to say that as long as the duties of Municipal audit form part of the functions of the Treasury Officer, it is clear that the duties of assisting in the Municipal audit must form part of the functions of the Treasury Officer's assistants, especially when one of these assistants is a specially trained audit clerk (now Treasury Assistant) who was appointed

S. &
MGIPO—S1—207 GPO, DGP—(M 208)—22-4-33—40,000 Pads.

appointed chiefly for that very purpose - vide paragraph 6 of Sir Richard Burke's letter No. 78-T, dated the 9th October 1931, to the Government of India, Foreign and Political Department, a copy of which was forwarded to you. In the circumstances the Hon'ble the Resident considers that it would be useless to re-open the question with the Government of India or to suggest that either the Treasury Officer or his assistants should be permitted to retain any portion of the Municipal audit fee.

S.N.5
631-1931
(L)

2. I am to add that the Government of India will be asked to relieve the Treasury Officer of the Municipal audit work, without making any reduction in his pay, and to transfer the audit work to the Accountant General or Examiner of Local Funds, Madras.. Meanwhile the Treasury Officer and his assistants must continue to do the Municipal

Page 6

Municipal audit work without any extra remuneration.

I have, etc.,

Cone 20/7

SECRETARY TO THE RESIDENT.

Copy forwarded to the President, Municipal Commission, Civil and Military Station, Bangalore, for information.

T. N. Thangavelu
Madurai.
19-7-1934.

20/7

S.N. 3

(Page 7

No. ~~F.944-34~~ R.O.II

From

The Hon'ble Lieut. Colonel C.T.C.Plowden, C.I.E.,

Resident in Mysore.

To

The Political Secretary to the Government of India,

Foreign and Political Department.

Dated Bangalore, the 29th Sept. 1934.

AUDIT OF ACCOUNTS OF THE MUNICIPAL COMMISSION OF THE CIVIL AND MILITARY STATION, BANGALORE.

Sir,

I have the honour to refer to the correspondence ending with memorandum from the Government of India, Foreign and Political Department, No.F.71-(43)-E.31, dated the 29th December 1932, regarding the audit of accounts of the Municipal Commission and the pay of the combined posts of Treasury Officer and Income-tax Officer of the Civil and Military Station and Financial Adviser to the Resident in Mysore.

S.N. 17 424/32 A

2. The present arrangement was sanctioned in memorandum from the Government of India, Foreign and Political Department, No.D.[t]4771-E/31, dated 2nd November 1931, on the basis of the proposals contained in Sir Richard Burke's letter No.78-T/631-1931, dated 9th October 1931, and telegram No.[x]7713, dated 26th October 1931, and was finally confirmed in memorandum from the Government of India, Foreign and Political Department, No.[#]71(43)-E/31, dated the 28th May 1932. The arrangement was necessarily to some extent an experimental one, because it was difficult to estimate with any degree of accuracy the amount of work and responsibility which would devolve upon the officer holding the new combined appointment. Experience has shown that the volume of work is more than one officer can properly handle; and I have come to the conclusion that the work of auditing the accounts

t S.N. 18 631-31.

a S.N. 5 631-31.

× S.N. 10 631-31.

S.N. 49 631-31.

accounts of the Municipal Commission must be handed over to some other agency.

3. Income-tax work forms the heaviest and most important part of the duties of the officer holding the combined post. The enclosed comparative statement (Statement I) shows that the income-tax work in the Civil and Military Station of Bangalore is heavier than that of any circle in the Madras Presidency, with the exception of Coimbatore and the Madras City Circles. The following figures show how the volume of income-tax work and the income to the Assigned Tract Revenues on that account have increased since the combined post was created:-

	Assessees.	Demand. Rs.
1931-32 ..	1532	4,12,473
1932-33 ..	2032	5,28,982
1933-34 ..	2233	5,29,846

The introduction of assessment of incomes between Rs.1,000/- and Rs.2,000/- has greatly increased the Income-tax Officer's work, though this factor is by no means responsible for the great increase in the income from this important source of revenue. There can be no doubt, I think, that there is sufficient work in Bangalore for a full time Income-tax Officer; but I do not recommend for the present that this change should be made, as I consider that the duties of Income-tax Officer and Treasury Officer can for some time longer continue to be combined in one post, provided that the Treasury continues to have an efficient Treasury Assistant who is competent to carry on the ordinary work of the Treasury

with

with only a moderate amount of supervision.

4. The Treasury work, also, is by no means light in Bangalore. I enclose a comparative statement (Statement II) showing details of the work transacted in the Treasuries at Hyderabad and Bangalore. It will be seen that with the exception of transactions in connection with Government bonds, the work is in all other respects heavier in Bangalore than at Hyderabad. Treasuries sending up more than 25,000 vouchers are classified by the Accountant General, Madras, as "medium" size Treasuries. The Bangalore Treasury sends up more than 34,000 such vouchers.

5. The work attaching to the post of Financial Adviser to the Resident is not heavy; and the Treasury and Income-tax Officer can still continue to perform this work in addition to his Treasury and income-tax duties.

6. The audit of the accounts of the Municipal Commission, however, involving, as it does, an examination of receipts and expenditure amounting to about Rs.23 lakhs, is a heavy task in itself, and one which the Treasury and Income-tax Officer cannot properly perform in addition to his other duties.

7. I therefore recommend that the Government of India may be pleased at the earliest possible date to relieve the Treasury and Income-tax Officer of his duties in connection with the Municipal audit, and to transfer this work to the Accountant General or Examiner of Local Funds Accounts, Madras. If this proposal is put into effect, I do not recommend that any change should be made in the scale of pay already fixed for the combined post of Treasury and Income-tax Officer and Financial Adviser to the Resident. The duties which will still remain attached to this post are in themselves sufficiently heavy to justify the existing rate of pay.

8.

8. I have emphasised in the third paragraph of this letter the necessity for having an efficient Treasury Assistant. On the abolition of the Pay and Accounts Office, Bangalore, on 1st November 1931, one of the Auditors who worked in the Pay and Accounts Office from October 1924 and was therefore thoroughly acquainted with the transactions of this Treasury, was retained as Treasury Assistant; and the Head Accountant's post was abolished. The experiment has proved a success; and I propose, therefore, to confirm the post of Treasury Assistant on a permanent rate of pay. The pay of the Head Accountant of the Hyderabad Treasury is Rs.200-20-300; and he draws an allowance at the rate of Rs.100/- per mensem for carrying on the work of the Treasury during the casual absence of the Treasury Officer. Considering the work of the Bangalore Treasury as compared with that of the Hyderabad Treasury, (vide paragraph 4 above), I recommend that the pay of the permanent Treasury Assistant may be fixed at Rs.150-10-250, with a special pay of Rs.20/- per mensem for carrying on the work of the Treasury during the casual absence of the Treasury Officer. I may add that a special responsibility rests on the Assistant on account of the fact that the Treasury Officer is not a full time officer but is the Income-Tax Officer as well.

S.N. 18
631-31
(2)

9. I enclose a statement (Statement III) showing the financial effect of my proposals. It will be seen that they involve a loss of Rs.2,400/- to the Mysore Assigned Tract revenues on account of the transfer of the Municipal audit to a new Agency, and a saving of Rs.1,344/- on account of the abolition of the post of Audit Clerk. It may be anticipated, however, that the net loss may be made good by the steadily increasing receipts under "Income-Tax". The pay and special pay of the Treasury Assistant will be met from the Residency

budget;

budget; and two-thirds of the cost will be recovered from the Mysore Assigned Tract revenues in the annual pro-forma account. The extra cost in the Mysore Residency budget during the current year will be met by reappropriation, if possible; otherwise application for an additional grant will be made early in December 1934.

I have the honour to be,

Sir,

Your most obedient servant,

O/c

Lieut. Colonel,

R E S I D E N T.

BJ
27/9

Statement I.

Comparative statement showing income-tax demand made in 1932-33 etc. in several districts in the Madras Presidency and in Bangalore.

Sl. No.	Name of the Districts.	Demand.	Total number of assessees. 1932-1933.	Lower incomes (included in col. 4)	Number of appeals filed in the year 1932-33.	Number of Refund Applications. 1932-33.	Remarks.
1	2	3	4	5	6	7	8
1	Ganjam	215749	1714	918	272	64	The assessment of smaller incomesis made in all districts in Madras by Temporary Asst. Income-tax Officers. In addition there are permanent Assistant Income-tax Officers attached to most of the circles as shown below:
2.	Vizagapatam	475237	2421	1071	173	92	
3.	Cocanada	403026	1569	789	212	85	
4.	Rajamandri	356485	1555	763	408	70	
5.	Ellore	266679	1627	911	70	139	
6.	Masaulipatam	343406	1712	910	180	125	One permanent Assistant Income-tax Officer attached to each office.
7.	Bezwada	218612	1246	557	207	138	
8.	Guntur I	352776	1127	500	75	258	
9.	Guntur II	187502	1092	586	103	119	
10.	Bapatla	186710	1332	713	141	63	
11.	Nellore.	221650	1392	773	46	76	
12.	Kurnool.	172440	983	438	128	20	
13.	Bellary.	261236	1234	627	96	106	

(Page 12)

14.

2	3	4	5	6	7	8
14. Anantapur.	157154	1462	894	177	34	
15. Chittoor	167743	967	433	54	44	
16. Cuddappa	205445	1398	766	234	73	
17. Madras District I.	1129682	2850	1323	120	352	Asst. of Limited Companies - 3 permanent Assistant Income-tax Officers are attached.
18. Madras District II	1116556	2767	1438	145	1340	- do - - do -
19. Madras District III.	1362176	2231	1082	208	226	M.S.M.Ry. asst. - do - - do -
20. Madras District IV.	521221	1655	369	86	268	Marwari Asstts. & employees of M.S.M.Ry. - 2 permanent Assistant Income-tax Officers are attached.
21. Madras District V.	2386588	5852	942	20	748	Government servants throughout the Madras Presidency.
22. Conjeevaram	229046	1192	579	90	84	
23. Vellore	164571	1398	718	62	120	
24. Cuddalore.	247753	1668	855	91	59	1 Permanent Assistant Income-tax Officer attached.
25. Kumbakonam	170515	786	353	21	262	
26. Nagapatam	160735	1244	693	81	68	
27. Dundigal	209173	1080	513	118	72)	
28. Madura North	354320	968	449	180	68)	- do -
29. Madura South	288068	923	394	173	100)	
30. Virdhunagar	229628	957	428	104	40)	

31. Karikudi I	443505	1039	377	78	27)	
32. Karikudi II	394964	1167	366	88	63)	Nattukottai Chettiar's assts. 5 Assistant Income-tax Officers are attached.
33. Karikudi III	361923	757	268	44	80)	
34. Sivaganga	271814	1381	704	113	35	
35. Tinnelly	173125	1116	573	96	159	
36. Tuticorin	377839	918	435	25	72	
37. Tanjore	263773	1422	749	233	94	
38. Trichy I	422628	1996	701	37	256	S.I.Ry. Co's and employees of S.I.Ry.Co's assts.
39. Trichy II	161084	1158	641	73	71	
40. Coimbatore.	678334	2168	1267	159	1272	Assessment of a number of banks & cotton presses. One permanent Assistant Income-tax Officer attached.
41. Erode.	418629	2142	1314	202	249)	
42. Salem.	405047	1902	893	138	131)	One permanent Assistant Income-tax Officer attached to each office.
43. Ooty.	325473	1251	527	24	598	
44. Palghat	320664	1563	997	50	165)	One permanent Assistant Income-tax Officer attached to each office.
45. Calicut.	422651	1895	1121	97	239)	
46. Mangalore.	250697	1401	770	123	319	
47. Bangalore.	528982	2032	615	73	270	

Sd. S. Kuppuswami.
15.12.33

"C O P Y"
T. N. Thangavelu Mudaliar.
Superintendent, Resident's Office.

BJ

STATEMENT II.

Statement showing the work transacted in the Treasuries at Bangalore and Hyderabad.

1932-33.

		Bangalore Treasury.	Hyderabad Treasury.
	1. Total number of vouchers sent to the Accountant General, Madras.	34,968	16,367
	2. Total number of pensioners on roll.	1,372	765
	3. Total amount of pensions paid.	10,65,848	2,14,616
Work under Government Bonds.	4. Total number of vouchers for payment of interest on Government promissory Notes.	1,631 (Payments on Warrants are omitted as they are merely cheques for payment).	1,699
	5. Amount of interest paid.	21,22,899	14,46,267
	6. Number of pieces enfaced for payment of interest at the Treasury.	5,787	12,848
	7. Value of the Notes.	2,21,43,100	2,97,36,500
	8. Value of Bonds discharged.	3,63,300	4,56,400
	9. Value of stamps received during a year.	20,24,710	7,67,543
	10. Value of stamps issued during a year.	16,39,546	6,37,828
	11. Number of Gazetted Officers drawing pay or leave salary at the Treasury.	38	33
	12. Total Treasury Receipts.	1,64,84,396	1,50,69,614
	13. Total Treasury Payments.	2,16,02,932	2,16,21,714

Sd. R.S.Arunachaliar,
for OFFICER IN CHARGE,
RESIDENT'S TREASURY,
BANGALORE.

---:O:---
"C O P Y"

T. N. Thangavelu Mudaliar

SUPERINTENDENT, RESIDENT'S OFFICE.

BJ

STATEMENT III.

Statement showing the financial effect of the proposal made in connection with the transfer of audit of accounts of the Municipal Commission, Civil and Military Station, Bangalore to the Accountant General, Madras.

Present cost. Particulars.	Average cost per annum.	Proposed cost. Particulars.	Average cost per annum.	Difference. Savings Loss. —
	Rs.	MYSORE ASSIGNED TRACT BUDGET.	Rs.	Rs.
Receipts.		Receipts.		
Audit fees (recovered from Municipal Commission).	2,400	Audit fees recovered from Municipal Commission.	..	-2,400
Expenditure.		Expenditure.		
1. Audit Clerk (now called Treasury Assistant - 40-7-75-6-135-5-175) (Average cost Rs.112/- per mensem).	1,344	Audit clerk - Abolished.	..	+ 1,344
Net receipts.	1,056	Net loss.		-1,056
		MYSORE RESIDENCY BUDGET.		
		1. Treasury Assistant 150-10-200 (Average cost Rs.216-11-0 per mensem)	2,600	2,600
Special pay to Audit Clerk (Rs.20/- p.m.)	240	Special pay to - dé - (Rs.20/- p.m.)	240	
	240		2,840	2,600

BJ

SECRETARY TO THE RESIDENT.

Page 16

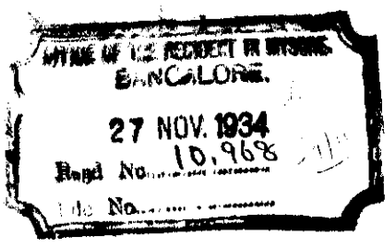
No. F.37(2)-E/34.

From

The Assistant Secretary to the Government of India
in the Foreign and Political Department,

To

The Hon'ble the Resident in Mysore.



Dated New Delhi, the 23rd November 1934.

Proposed transfer to a new Agency of the audit work of the Municipal Commission, Bangalore, etc.

-x-x-x-x-

Sir,

With reference to your letter No. F.994-34/R.O.II., dated the 29th September 1934, I am directed to say that in November 1931 when the post of Treasury and Income-tax Officer and Financial Adviser, Mysore Residency, was created the officer appointed to it was granted a special rate of pay of Rs.500-50-850, which was to be personal to him, in view of the fact that he had to do the audit of the accounts of the Municipal Commission, Bangalore, in addition to his other duties. On the facts before them the Government of India are not at all convinced that the pay of the post should not be reduced correspondingly if the audit work is to be taken away as proposed by you, and they do not see sufficient reason for a reconsideration of the orders already passed in the matter.

2. After careful consideration of all the aspects of the case the Government of India are of opinion that the rendition of the Mysore Assigned Tract, which is at present under their separate consideration, will if sanctioned, inevitably result in an all round reduction in the work of the Mysore Residency, thereby relieving the Treasury and Income-tax Officer of much

of ....

of his work. The present is not therefore an opportune moment for considering any proposal involving fresh expenditure of a permanent nature, however small it may be, and the Government of India regret they are unable to accept your recommendation, which may, if necessary, be renewed when the situation regarding retrocession is clearer.

I have the honour to be,

Sir,

Your most obedient servant,

Assistant Secretary to the Government of India.

(with 15.c)

SN.5

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the 5th December *1934*..

No. F.944-34
R.O.II.

A copy of the undermentioned paper(s) is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore,

for information, in continuation of ~~the correspondence ending with (this)~~ ~~memorandum~~ letter ~~endorsement~~ from this Residency

S.N. 2 (Cor.P.4) No. 5046 , dated the 20th July 1934.

By order, etc.,

Clone. 3/12

Secretary ~~Asstt. Secy.~~ to the Resident in Mysore.

List of papers.

S.N. 3 (Cor.P.7) (1) Letter to the Govt. of India, Foreign and Political Department, No. F.944-34/R.O.II, dated the 29th September 1934.

S.N. 4 (Cor.P. 17) (2) Letter from the Govt. of India, For. & Pol. Department No.F.37(2)-E/34, dated the 23rd November 1934.

1-12-34

S. N. 7

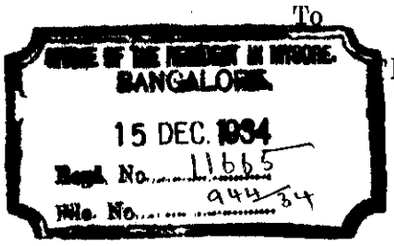
No. 1134

Office of the
Collector and Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore,

Dated the 15th December, 1934.

FROM L. J. MacIver Esquire, I.C.S.,
COLLECTOR AND ASST. COMMR. OF INCOME-TAX,
CIVIL AND MILITARY STATION,
Bangalore.

To



The Secretary to the Hon'ble the Resident in Mysore,
BANGALORE.

Subject.—

SIR,

I have the honour to acknowledge receipt of your endorsement No.F.944-34/R.O.II, dated 5th December 1934, communicating for my information copies of the Hon'ble the Resident's letter to the Government of India, No.F.944-34/R.O.II, dated 29th September 1934, and their reply thereto, No.F.37(2)-E/31, dated 23rd November 1934. The orders of the Government of India that Rao Sahib S. Kuppuswami Naidu should continue to do the audit of the accounts of the Municipal Commission in addition to his other duties are noted and have been communicated to Mr. Naidu for information and guidance.

2 I am obliged to point out however that in order to carry out the heavy task of the audit of the Municipal accounts no additional staff has been sanctioned. At least two clerks - one senior and another junior - would be required but I consider that a more economical and satisfactory arrangement would be to sanction Rs.50/- a month as special pay chargeable to the Mysore Assigned Tract Revenues to be paid as follows: Rs.30/- per mensem to one senior clerk of the Treasury office and Rs.10/- per mensem each

each to two junior clerks, who are actually employed on the work. In this connection, I invite a reference to para 3 of my letter No.236, dated 1st June 1934.

As regards the pay proper of the Treasury Assistant, the Government of India state that the present is not an opportune moment for considering any proposal involving expenditure of a permanent nature on account of the impending question of the retrocession of the Civil and Military Station, I submit that there should be no objection to the temporary revision and fixation of the pay of the Treasury Assistant at Rs.150-10-250. It is within the powers of sanction of the Resident. The necessity for having an efficient assistant on that rate of pay having already been carefully examined - vide paras 3 & 8 of the letter to Government of India, No.E.944-34/R.O.II, dated 29th September 1934, I request that a temporary post on Rs.150-10-250 be created with effect from 1st March 1934 and that Mr. Arunachala Iyer be appointed thereto his pay being fixed at the stage of Rs.170/-, vide para 6 of the Treasury Officer's letter forwarded with Collector's endorsement No.1351, dated 8th March 1934.

The extra expenditure in the current year may be met by re-appropriation.

I have the honour to be,
Sir,
Your most obedient servant,

COLLECTOR.

D.O. S.N.S

10/35. Secy

Rajo N. 1472 11-2-45 Libre 6/2

by Mr Edwards

Office of the Collector & Assistant
Commissioner of Income Tax,
Civil & Military Station,
Bangalore, 5th February '35.

May I refer you to my last confidential D.O. letter sent in November last in which I discussed the desirability of extending and retaining the services of Rao Sahib S.Kuppuswami Naidu? We are now in February but the orders of the Government of India on the case have not been received as yet. A few questions relating to the working of the Income Tax and Treasury offices during the next official year have to be discussed and settled. These I am putting off until it is known definitely whether the present incumbent is to continue with us. If you have no objection I should be grateful if you can ask the Government of India for very early orders.

2 In my official letter No.1184 dated the 14th December '34, I made recommendations regarding (1) the Assistance needed by Mr.Naidu to carry on Municipal audit (as he is not to get the audit fee) and (2) the temporary revision of the pay of the Treasury Assistant. May I ask for early orders in this case also ?

3. As Government of India have turned down your proposal to revise the pay of the Treasury Assistant permanently, pending the settlement of the question of Retrocession, I have requested you to sanction the revision as a temporary measure.

Yours sincerely,

P.T.O.

Major C.G.N.Edwards,
Secretary to the Resident in Mysore,
Bangalore.

Two drafts
draft I

S.N.9

~~DEPARTMENT.~~

BRANCH.

(24

File No.

Serial No.

Issued
4.4.35

Draft ~~Letter / Memorandum / Telegram~~

Class for telegrams

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Express
Urgent*
Priority
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*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

No. F.944-34 Dated 11/4/ 1935

From

Secretary to the Resident.

To

The Collector,
C. & M. Station, Bangalore.

To be issued on	Issued on
1st Reminder	
2nd Reminder	
3rd Reminder	
Heading:	
Case or Diary No.	
If post copy of telegram required	
Date of despatch of above	
List of enclosures	

S.N.7 / C.&.21 | S.W.C.

(Code word for telegrams.)

Audit of accounts of the Municipal Commission, Civil and Military Station, Bangalore.

Sir,

I am directed to refer to your letter No.1184, dated the 15th December 1934, and to say that after careful consideration of all the facts of the case, the Hon'ble the Resident has decided that no case exists for the grant of special pay to the Treasury Assistants engaged on Municipal Audit Work.

With reference to your statement that no additional staff has been sanctioned for Municipal Audit, I am to draw your attention to my letter

No.

S. 5.
MGIPC—S1—158(Genl)MFP—(M.1983)—3.5.34—50,000 Pads.

S.N.2 c.p.4. (B)

No.5046, dated the 20th July 1934, wherein it was pointed out that the post of the Audit Clerk (now Treasury Assistant) was an extra post created chiefly for work connected with Municipal Audit. The pay of this post is met not from the Residency Budget, as is the case with the rest of the Treasury staff, but from the M.A.T. Budget, to which the fee realised from Audit is credited. I am to make it perfectly clear that the Audit Clerk should not be regarded as having taken the place of the former Head Accountant. The post of the Head Accountant was abolished not because the appointment of an Audit Clerk had been suggested at the time, but because the Treasury Officer thought that so long as an Assistant Accounts Officer was in charge of the Treasury there was no necessity for a highly paid assistant to help him in management. On the abolition of the Head Accountant's post, the Audit

S.N.9 F.631-31 (L)

Clerk

(26

S.N.26 (L)
F. 631-31

Clerk was placed in ministerial charge of the Treasury in addition to his duties; and for this he is paid an allowance of Rs.20/- per mensem from the Residency Budget. It is not therefore correct to contend that no additional staff has been sanctioned for work connected with Municipal Audit.

2. As regards your suggestion that the Resident may revise the pay of the Treasury Assistant temporarily without a reference to the Government of India, I am to say that the Resident has already held the* view that although technically it may be in his power to revise the pay of the Treasury Assistant's post, the question should be referred to the Government of India, as it involves an alteration in the character and scale of pay of a post which was specially created by them.

* Para 29 of notes in file 944/34 (B)

3. The Resident considers however

127

however that sufficient grounds exist for an increase in the emoluments of the clerk doing the duties of the Treasury Assistant; and he has accordingly decided to raise temporarily the special pay sanctioned in his Proceedings No. 8225, dated the 14th November 1931, from Rs.20/- to Rs.50/- per mensem with effect from the 1st March 1935. Orders to this effect are being issued separately.

S.N.26
F.631-31.

I have etc.,

SECRETARY TO THE RESIDENT.

8.4.35

BKN
10/4.

S·N·10

28

2 drafts
draft-II

Issued
11-4-35

DEPARTMENT.

BRANCH.

File No:

Serial No:

Draft Letter / Memorandum / Telegram

Class for telegrams

Ordinary
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Priority
Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

No. F.944-34 R.O.II Dated 11th April 1935

Proceedings of the Hon'ble the Resident in Mysore.

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

S·N·26
F.631-31

- - - -

ORDER.

Under Rule 9(25)(b) of the Fundamental Rules and Rule 57 of the Book of Financial Powers, the Hon'ble the Resident is pleased to order that the special pay sanctioned in his proceedings No.8225, dated the 14th November 1931, to the Auditor (now Treasury Assistant) for supervising the work of the Treasury shall be raised from Rs.20/- to Rs.50/- per mensem, for one year with effect from the 1st March 1935.

The extra expenditure involved should be met from the allotment in the Mysore Residency Budget for 1935-36 under the head "29 Political - Account I- Political Agents - B - Other Agencies and

S. 5.
MG(PC)—S1—325 (CPS) DGF—(G-1432)—24-4-31—50,000 Pads.

and Residencies - Mysore-B. 2 - Pay of establishments".

9/4.
Secretary to the Resident.

The Collector, C & M Station, Bangalore.
The Accountant General, Madras.

8.4.35

No. Bang.2-1-96 (5)

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, 10th May 1935.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
Enclosure
Recd on 13 MAY 1935
Regd No. 4662
FROM

S.N.II

THE ACCOUNTANT-GENERAL,
(T.A.D. 3 Section),
MADRAS,

To

The Secretary to the Hon'ble
the Resident in Mysore,
Bangalore.

SIR,

Subject:-Grant of increased special pay Rs.50 to the Treasury Assistant for supervising the work of the Treasury.

I have the honour to invite a reference to proceedings No.F.944-34/R.S.II dated 11-4-1935 of the Hon'ble the Resident in Mysore, on the subject indicated above and to request that the reasons for raising the special pay from Rs.20 to Rs.50/- per mensem may kindly be furnished, Vide Article 230 A Civil Account Code, Volume I.

I have the honour to be,
Sir,
Your obedient servant,

R. Srinivasarajan

for Assistant Accounts Officer.

PKS

S. N. 12

31

DEPARTMENT.

BRANCH.

File No.

Serial No.

Issued

Draft Letter ~~Memorandum~~ ~~Telegram~~

Class for telegrams 29/5

Ordinary
~~Express~~
~~Urgent*~~
~~Priority~~
~~Clear Line†~~

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

No. F. 944-34 Dated 29/5/ 1935

R.O.II.

From

The Secretary to the Resident

To

The Accountant General,

Madras.

Grant of increased special pay of Rs.50/- to the Treasury Assistant for supervising the work of the Treasury.

.....

Sir,

With reference to your letter No.Bang.2-1-96, dated the 10th May 1935, I am directed to say that ~~You are aware~~ the Treasury Officer, Bangalore, is not a full time officer but is also the Income-tax Officer and Financial Adviser to the Resident. He has also to do the audit of the accounts of the Station Municipality. Experience has shown that as long as the duties of ~~the~~ Treasury Officer and ~~the~~ Income-tax Officer continue to be combined in one post, the ordinary

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

S-N-11

C. P. 30.

S. 6.

MGIPC—S1—158(Genl)MLPP—(M-1933)—3-5-34—50,000 Pads.

32

ordinary work of the Treasury has to be carried on by the Treasury Assistant with only a moderate amount of supervision on the part of the Treasury Officer. The amount of work and responsibility devolving on the Treasury Assistant is therefore much more than was anticipated in 1931, when the special pay for supervising the work of the Treasury was fixed at Rs.20/- per mensem. In these circumstances, the Hon'ble the Resident considered that there was a strong case for increasing the special pay of the Treasury Assistant, and accordingly ordered it to be raised from Rs.20/- to Rs.50/- per mensem.

I have etc.,

23/5.

SECRETARY TO THE RESIDENT.

23.5.35